



Montana E-File 2003 Test Packet

Montana Test 11

Based on Federal Test 21

Forms: Form 2, Form 2A (itemized deductions), Form 2441-M

Return Status: Refund

Name and SSN: Charity, Test L 400-00-6815 (primary)
Charity, Mary B 400-00-6816 (spouse)

Address: 6123 E. US Hwy 12
East Helena, MT 59635

Filing Status: (3) Married filing separate returns on same form

Residency: Full year resident

Exemptions: Total (5) - 1 regular (primary)
1 regular and 3 dependents (spouse)

Deduction: Itemized

Adj. Federal AGI: \$3,240 Passive loss Col B added back on line 23
\$6,000 Medical Savings Account (Line 31, Col A & B)
\$6,000 Family Education Savings Account (Line 32, Col A & B)
\$2,043 8814 income reduced, Col B

Notes: Direct Deposit (Checking)
\$1,200 Advance Child Credit, line 79, Col. A

2003 Montana Individual Income Tax Return Form 2

03

or Fiscal year beginning _____, 2003 and ending _____, 2004.

Last Name Charity		First Name and Middle Initial Test L		Social Security No. 400 00 6815		
Spouse's Last Name if Different Charity		Spouse's First Name and Middle Initial Mary B		Spouse's Social Security No. 400 00 6816		
Mailing Address 6123 E US Hwy 12		City East Helena		State MT	Zip Code+4 59635	
Filing Status Check One	1 <input type="checkbox"/> Single	2 <input type="checkbox"/> Married filing joint return	3 <input checked="" type="checkbox"/> Married and both filing separate returns on this form	4 <input type="checkbox"/> Married and both filing separate returns on separate forms	5 <input type="checkbox"/> Married filing separate return and spouse is not filing	6 <input type="checkbox"/> Head of Household (see instructions)
Residency Check One	1 <input checked="" type="checkbox"/> Resident Full Year	2 <input type="checkbox"/> Nonresident Full Year	3 <input type="checkbox"/> Resident Part Year	Give date of change State moved to: State moved from:		
Exemptions			Column A (for single joint, separate, or head of household)			Column B (for spouse only when filing separate, and box 3 is checked)
Regular			65 or Over			Blind
1. Yourself <input checked="" type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>
2. Spouse <input checked="" type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>
3. Dependents			3. Dependents			3. Dependents
Do not claim yourself or spouse			4. Handicapped Dependent			4. Handicapped Dependent
Dependent's Full Name			Dependent's Social Security Number			Relationship
Jeffery			400 55 3021			son
Samuel			400 55 2401			son
Sanora			400 55 5021			dau
5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions)			Total Exemptions			5. Total Exemptions

Enter amounts reported on federal return

Enter amounts reported on federal return		Round to nearest dollar if no entry leave blank	
6. Wages, salaries, tips, etc. Attach copies of W-2(s) from all states	6. 6,840	6. 12,000	6.
7. Taxable interest income Attach Federal Schedule if over \$1,500	7.	7.	7.
8. Dividend income Attach Federal Schedule if over \$1,500	8.	8.	8.
9. Net business income (loss) Attach Federal Schedule C or C-EZ	9.	9.	9.
10. Capital gain (or loss) Attach Federal Schedule D	10. 36	10. 36	10.
11. Supplemental gains (or losses) Attach Federal Form 4797	11.	11.	11.
12. Rents, royalties, partnerships, estates, trusts, etc. Attach Federal Schedule E and Form 8582 and all K-1's	12. 19,644	12. <3,240>	12.
13. Total IRA distributions a. <input type="checkbox"/> 13b. Taxable amount	13b.	13b.	13b.
14. Total pensions and annuities a. <input type="checkbox"/> 14b. Taxable amount	14b.	14b.	14b.
15. Social security benefits a. <input type="checkbox"/> 15b. Taxable amount	15b.	15b.	15b.
16. Net farm income (Loss) Attach Federal Schedule F	16.	16.	16.
17. Other income: State refund _____ alimony _____ unemployment _____ other (specify) _____	17.	17. 2,043	17.
18. Total of lines 6 thru 17 Total =>	18. 26,520	18. 10,839	18.
19. Adjustments to income. Educator expenses _____ IRA deduction _____ Student loan interest _____ Tuition and fees _____ 1/2 SE Tax _____ Moving Expenses(Attach Form 3903) _____ SE Health _____ SE SEP, SIMPLE _____ Penalty on early withdrawal of savings _____ Alimony paid _____ Other _____	19.	19. 3,300	19.
20. Federal adjusted gross income (subtract line 19 from line 18) =>	20. 26,520	20. 7,539	20.

Note: Line 20 must match your federal adjusted gross income

ADDITIONS	
21. Interest and dividends on state, county, or municipal bonds (Non-Montana)	21.
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions)	22.
23. Other additions, (see page 3, line 23 of instructions) Specify _____	23. 3,240
24. Total additions to income (add lines 21 thru 23) Total =>	24. 0
25. Add lines 20 and 24, enter result =>	25. 26,520

REDUCTIONS	
26. Farm Risk Management Account Attach Form FRM	26.
27. Interest exclusion for elderly	27.
28. Interest exclusion for savings bonds, etc. Specify _____	28.
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13	29.
30. Unemployment	30.
31. Medical Care Savings Account Attach Form MSA	31. 3,000
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary)	32. 3,000
33. First Time Home Buyers Account Attach Form FTB	33.
34. Health care professional loan payment exclusion	34.
35. Other reductions (see page 5, line 35 of instructions). Specify _____	35. 2,043
36. Total reductions to income (add lines 26 thru 35) Total =>	36. 6,000
37. Subtract line 36 from line 25. Enter here and on line 38, page 2.....	37. 20,520

MT test #11
Fed. test #21

ATTACH WITHHOLDING STATEMENTS HERE

Form 2 Page 2 - 2003 Social Security Number 400 / 00/ 6815

Column A (for single joint, separate, or head of household) Column B (for spouse only when filing separate, and box 3 is checked)

38. Montana adjusted gross income (From line 37) 38. 20,520 2,736

Deductions Check only one

39. (A) Standard deduction: (A) 6,036 3,691

(B) Itemized deductions: (B) 14,484 -955

40. Subtract line 39 from 38 and enter balance. 40.

Exemptions (All filers are entitled to at least one exemption)

41. Multiply \$1,780 times the number of exemptions on line 5 41. 1,720 1,780

42. Taxable income. Subtract line 41 from line 40 42. 7,364 0

Nonresidents and Part-Year Residents complete and attach Schedules III and IV Form 2A, before proceeding

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here. 43. 229 0

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972 44.

45. Subtotal—Add lines 43 and 44. Subtotal 45. 229 0

46. Credits from Form 2A, line 113, Schedule II 46.

47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero). 47. 229 0

48. Recapture investment credit Attach Form RIC. 48.

49. Recapture tax and withdrawal penalties (specify) 49.

50. For each of the programs below enter any amount you and your spouse want to contribute. Enter totals in boxes (see instructions for details).

50. 229 0

54. Total Tax—Add lines 47, 48, 49 and 50. Total 54. 229 0

55. Combine amounts shown on line 54 columns A and B. 55. 229

56. Montana tax withheld. Attach withholding statements 56. 75 920

57. Payments of 2003 estimated tax and amounts credited from previous year 57.

58. Payment made with extension 58.

59. Elderly Homeowner/ Renter Credit Attach Form 2EC 59.

60. Total of lines 56 thru 59. Total 60. 75 920

61. Combine amounts shown on line 60 columns A and B 61. 995

62. If line 61 is larger than line 55 enter the difference. This is your overpayment. 62. 766

63. Amount on line 62 to be applied to 2004 estimate 63. 600

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued) Refund. 64. 166

Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

RTN# 012456778 ACCT# 1112225555

65. If line 55 is larger than line 61 enter tax due (If you owe see instructions for this line) Tax Due 65.

Send your check or money order with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

If you choose to pay your tax due by credit card visit our website at www.discoveringmontana.com/revenue and enter your confirmation number here. See instructions on page 6.

Underpayment penalty See Worksheet VII, Schedule W... 66.

Late filing penalty—See page 2. 67.

Late payment penalty—See page 2. 68.

Interest 1% (.01) per month. 69.

Total of lines 65 through 69. 70.

Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details.

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown above? yes no

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

Your signature is required Date Daytime telephone number Spouse signature Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If you electronically file, keep this form for your records (do not send to the Department of Revenue).

Tax Table

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66
\$ 8,900	\$ 13,300	X ... 5 %	\$ 155
\$ 13,300	\$ 17,800	X ... 6 %	\$ 288

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 17,800	\$ 22,200	X ... 7 %	\$ 466
\$ 22,200	\$ 31,100	X ... 8 %	\$ 688
\$ 31,100	\$ 44,500	X ... 9 %	\$ 999
\$ 44,500	\$ 77,800	X ... 10 %	\$ 1,444
\$ 77,800		X ... 11 %	\$ 2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

Page 1 2003

Form 2A

MONTANA

Last Name and Initial

Social Security Number 400 00 6815

Schedule I — Itemized Deductions

Medical & Dental
ExpensesTaxes You
PaidInterest You
Paid

Other

Miscellaneous
DeductionsTotal
Deductions

71. Medical insurance premiums not deducted on lines 19, 35 or 75..... 71.
Do not include pre-tax payroll deductions or employer paid premiums.

72. Medical expenses. See instructions..... 72.
73. Enter 7.5% (.075) of line 38, Form 2..... 73.
74. Subtract line 73 from line 72. If less than zero, enter zero.
Deductible medical and dental expenses..... 74.
75. Long term care insurance..... 75.

Federal Income Tax (Amounts attributable to self employment tax are not deductible).

- 76a. 2003 federal tax withheld from wages, pensions and annuities. Attach W-2's and 1099's..... 76a.
b. Federal estimated tax payments made in 2003. Attach copies of pages 1 and 2 of federal tax return (Form 1040 or 1040A)..... 76b.
77. Balance of 2002 tax paid in 2003..... 77.
78. Additional federal tax for year(s) paid in 2003 78.
79. **NEW** Less 2003 federal advance child credit.... 79.

80. Total 2003 federal tax deduction - add lines 76a, 76b, 77, and 78, then subtract line 79. Cannot be less than zero..... 80.
81. Real estate personal property taxes..... 81.
82. Motor vehicle(s) taxes, other deductible taxes..... 82.
83. Home mortgage interest..... Deductible points.....
If paid to the person from whom you bought the home, please provide person's name, address and social security #.....

84. Deductible investment interestAttach Federal Form 4952 84.
85. Contributions 85.
86. Child and dependent care expense ...Attach Montana Form 2441M 86.
87. Casualty and theft losses.....Attach Federal Form 4684 87.

88. Unreimbursed employee business expense
Attach Federal Form 2106..... 88.
89. Other expenses (list type and amount).....
89. 75
90. Add lines 88 and 89..... 90.
91. Enter 2% (.02) of line 38 Form 2..... 91.

92. Subtract line 91 from 90. If less than zero, enter zero..... 92.
93. Misc. deduction not subject to 2% A.G.I. (list type and amount)..... 93.

94. Gambling losses (as allowed by federal law)..... 94.

- 95a. Add lines 71, 74, 75, 80-87, 92-94. Enter result here.....**Total** 95a.
If the amount on Form 2, line 38 is more than \$139,500 (more than \$69,750 if you are married filing separately) continue to line 95b, otherwise transfer the amount on line 95a to line 39 of Form 2.

- 95b. Enter the amount from line 9 of the Itemized Deduction Worksheet VI on page 14. This is the amount of your unallowable itemized deductions..... 95b.

96. Subtract line 95b from line 95a. This is the amount of your allowable itemized deductions. Enter here and on line 39 of Form 2.....**Total** 96.

Column A (For
single, joint,
separate or head
of household)Column B (For
spouse only when
filing separate, and
box 3 is checked)

Round to nearest dollar

680

690

1,700

400

1,086

1,086

Column A

Column B

2,580

1,895

75

2,580

1,970

410

55

2,170

1,915

6,036

3,691

6,036

3,691

Attach this form to your tax return. If you electronically file, keep this form
for your records (do not send to the Department of Revenue).